

**Walla Walla Community College**  
**Board of Trustees Policy**  
**Executive Limitations: Financial Planning/Forecasting**  
**Policy Number: 1006**

Budgeting for any fiscal year shall follow the College Outcomes established by the Board, be fiscally responsible, and be realistic in projections of income and expenses. The budget will become effective after it is approved by the Board.

The President shall:

1. Put forward a budget with appropriate and thorough input.
  
2. Propose a budget with information that includes:
  - a. A projection of revenues and expenses;
  - b. Separation of capital and operational items; and
  - c. Disclosure of planning assumptions.
  
3. Plan a conservative budget that meets the College's annual goals and priorities and keeps planned expenditures within projected revenues and reserved.

**Policy Contact:** President

**Approved by:** WWCC Board of Trustees

**Date Originally Approved:** December 19, 2018

**Last Reviewed/Revised:** \_\_\_\_\_